



4312-EH

DEPARTMENT OF THE INTERIOR

National Park Service

[NPS-WASO-CR-HPS-12019]

[PPWOCRADIO, PCU00RP14.R50000]

Information Collection Request Sent to the Office of Management and Budget (OMB) for Approval; Historic Preservation Certifications

AGENCY: National Park Service, Interior.

ACTION: Notice; request for comments.

SUMMARY: We (National Park Service, NPS) have sent an Information Collection Request (ICR) to OMB for review and approval. We summarize the ICR below and describe the nature of the collection and the estimated burden and cost. This information collection is scheduled to expire on March 31, 2013. We may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. However, under OMB regulations, we may continue to conduct or sponsor this information collection while it is pending at OMB.

DATES: You must submit comments on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: Send your comments and suggestions on this information collection to the Desk Officer for the Department of the Interior at OMB-OIRA at (202) 395-5806 (fax) or OIRA_Submission@omb.eop.gov (e-mail). Please provide a copy of your comments to the Information Collection Clearance Officer, National Park Service, 1201 I Street NW., MS 1237, Washington, DC 20005 (mail); or madonna_baucum@nps.gov (e-

mail). Please reference OMB Control Number 1024-0009 in the subject line of your comments.

FOR FURTHER INFORMATION CONTACT: To request additional information about this ICR, contact Michael J. Auer at (202) 354-2031 or *michael_auer@nps.gov* (e-mail). You may review the ICR online at <http://www.reginfo.gov>. Follow the instructions to review Department of the Interior collections under review by OMB.

SUPPLEMENTARY INFORMATION:

OMB Control Number: 1024-0009.

Title: Historic Preservation Certifications, 36 CFR Part 67.

Form Numbers: 10-168, 10-168a, 10-168b, 10-168c, 10-168d, and 10-168e.

Type of Request: Revision of a currently approved collection.

Estimated Number of Annual Respondents: 3,300.

Description of Respondents: Individuals; businesses; and State, local, or tribal governments.

Respondent's Obligation: Required to obtain or retain a benefit.

Frequency of Collection: On occasion.

ACTIVITY	NUMBER OF RESPONSES	COMPLETION TIME PER RESPONSE*	TOTAL ANNUAL BURDEN HOURS
Part 1- Form 10-168			
Nonconsultants	558	27	15,066
Consultants	559	0	
Part 2 – Form 10-168a			
Nonconsultants	590	51	30,090
Consultants	591	0	
Amendment – Form 10-168b			
Nonconsultants	908	17	15,436
Consultants	909	0	
Part 3 – Form 10-168c			
Nonconsultants	395	14	5,530
Consultants	395	0	

State Review			
Form 10-168d	1,117	2.5	2,793
Form 10-168e (for Part 2s)	1,181	5	5,905
Form 10-168e (for Part 3s)	790	3.5	2,765
Form 10-168e (for Amds.)	1,817	2.5	4,543
Certification of Statutes	2	5	10
Certification of Historic Districts	2	60	120
Appeals			
Nonconsultants	4	40	160
Consultants	30	0	
TOTALS	9,848		82,418

*Burden for consultants is included in nonhour burden costs.

Estimated Annual Nonhour Burden Cost: \$11,497,474, for application fees, consultant costs, and other costs such as printing photographs and architectural drawings.

Abstract: We administer the Federal Historic Preservation Tax Incentives program with the Internal Revenue Service in partnership with State Historic Preservation Offices. The tax incentives promote the rehabilitation of income-producing historic structures of every period, size, style and type. Through this program, underutilized or vacant schools, warehouses, factories, retail stores, apartments, hotels, houses, offices, and other buildings throughout the country have been returned to useful life in a manner that maintains their historic character.

Owners of historic buildings use the Historic Preservation Certification Application (Forms 10-168, 10-168a, 10-168b, and 10-168c) to apply for Federal tax incentives. Sections 47 and 170 of the Internal Revenue Code require the Secretary of the Interior to make certain “certifications” for owners of historic buildings seeking Federal tax incentives for historic preservation. Department of the Interior regulations (36 CFR 67) require an owner of an historic building to complete an application form to receive these certifications for the Federal tax incentives. These incentives include a 20% Federal income tax credit for the rehabilitation of historic buildings and an income tax deduction for the donation of easements on historic properties. The Internal Revenue

Code also provides a 10% Federal income tax credit for the rehabilitation of nonhistoric buildings built before 1936. Owners of nonhistoric buildings in historic districts must use the application to obtain a certification from the Secretary of the Interior that their building does *not* contribute to the significance of the historic district before they can claim the lesser tax credit for rehabilitation.

In accordance with 36 CFR 67, we also collect information for: (1) certifications of State and local statutes (§67.8), (2) certifications of State or local historic districts (§67.9), and (3) appeals (§67.10).

State Historic Preservation Offices (SHPOs) are the first point of contact for property owners wishing to use the rehabilitation tax credit. They help applicants determine if an historic building is eligible for Federal or State historic preservation tax incentives, provide guidance on an application before or after the project begins, and provide advice on appropriate preservation work. SHPOs use Forms 10-168d and 10-168e to make recommendations to NPS.

Comments: On August 30, 2012, we published in the Federal Register (77 FR 52757) a notice of our intent to request that OMB renew approval for this information collection. In that notice, we solicited comments for 60 days, ending on October 29, 2012. We received one comment in response to this notice. The commenter suggested: (1) that the application form be modified to include a mechanism for applicants to include relevant information regarding economic and technical feasibility considerations and the application of the Secretary of the Interior's Standards for Rehabilitation, the standards used to evaluate applications under the program, and (2) that the application instructions

clearly state that the economic and technical feasibility are important and required considerations pursuant to 36 CFR 67.7(b). We did not modify the information collection in response to this comment. We already collect this information as part of the application (Detailed Description of Rehabilitation Work). Economic and technical feasibility is not a separate consideration, but one of several considerations identified in 36 CFR 67.7(b) as part of the agency's review of proposed rehabilitation work. The application instructions are not meant to supersede the regulations governing the program or replace other guidance and materials. The instructions specifically refer to the regulations and state that these regulations take precedence over the application instructions.

We again invite comments concerning this information collection on:

- Whether or not the collection of information is necessary, including whether or not the information will have practical utility;
- The accuracy of our estimate of the burden for this collection of information;
- Ways to enhance the quality, utility, and clarity of the information to be collected; and
- Ways to minimize the burden of the collection of information on respondents.

Comments that you submit in response to this notice are a matter of public record.

Before including your address, phone number, e-mail address, or other personal identifying information in your comment, you should be aware that your entire comment, including your personal identifying information, may be made publicly available at any

time. While you can ask OMB in your comment to withhold your personal identifying information from public review, we cannot guarantee that it will be done.

Dated: March 22, 2013.

Madonna L. Baucum,
Information Collection Clearance Officer, National Park Service.

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